

# **County of Oakland, Michigan**

---

**Federal Awards  
Supplemental Information  
September 30, 2006**

# County of Oakland, Michigan

---

## Contents

Independent Auditor's Report	I
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	4-5
Schedule of Expenditures of Federal Awards	6-11
Notes to Schedule of Expenditures of Federal Awards	12
Schedule of Findings and Questioned Costs	13-14
<b>Additional Information</b>	
Substance Abuse Prevention and Treatment - Schedule of Budgeted, Reported, and Audited Amounts	15
Substance Abuse Prevention and Treatment - Schedule of Expenditures and Funding Sources by Program	16



**Plante & Moran, PLLC**  
27400 Northwestern Highway  
P.O. Box 307  
Southfield, MI 48037-0307  
Tel: 248.352.2500  
Fax: 248.352.0018  
plantemoran.com

## Independent Auditor's Report

To the Board of Commissioners  
County of Oakland, Michigan

We have audited the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Oakland, Michigan's basic financial statements for the year ended September 30, 2006 and have issued our report thereon dated January 12, 2007. Those basic financial statements are the responsibility of the management of the County of Oakland, Michigan. Our responsibility was to express an opinion on those basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Oakland, Michigan's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Plante & Moran, PLLC*

January 12, 2007

Report on Internal Control Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards*

To the Board of Commissioners  
County of Oakland, Michigan

We have audited the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Oakland, Michigan as of and for the year ended September 30, 2006 which collectively comprise the County of Oakland, Michigan's basic financial statements and have issued our report thereon dated January 12, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County of Oakland, Michigan's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County of Oakland, Michigan's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Board of Commissioners  
County of Oakland, Michigan

This report is intended solely for the information and use of the board of commissioners, management, the cognizant agency, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Moren, PLLC*

January 12, 2007

## Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Board of Commissioners  
County of Oakland, Michigan

### **Compliance**

We have audited the compliance of the County of Oakland, Michigan with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2006. The major federal programs of the County of Oakland, Michigan are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County management. Our responsibility is to express an opinion on the County compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County compliance with those requirements.

In our opinion, the County of Oakland, Michigan complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2006.

To the Board of Commissioners  
County of Oakland, Michigan

### **Internal Control Over Compliance**

The management of the County of Oakland, Michigan is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County of Oakland, Michigan's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of commissioners, management, the cognizant agency, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Moran, PLLC*

May 8, 2007

# County of Oakland, Michigan

## Schedule of Expenditures of Federal Awards Year Ended September 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Agriculture:		
Direct programs - Food Donation Program	10.550	\$ 35,599
Passed through the State of Michigan Department of Education:		
School Breakfast Program	10.553	110,668
National School Lunch Program	10.555	197,804
Total passed through the State of Michigan Department of Education		308,472
Passed through the State of Michigan Department of Community Health - Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	* 1,584,749
Passed through State of Michigan Department of Labor and Economic Growth - Food Stamps FY-05/06	10.561	409,560
Passed through Great Lakes Basin Program - Ten Hill and Wallbrook Site	10.902	35,067
Total U.S. Department of Agriculture		2,373,447
U.S. Department of Housing and Urban Development - Direct programs:		
Housing Counseling Assistance 05-06	14.169	46,000
Community Development Block Grants 01-02 Entitlement	14.218	* 38,689
Community Development Block Grants 02-03 Entitlement	14.218	* 93,578
Community Development Block Grants 03-04 Entitlement	14.218	* 236,031
Community Development Block Grants 04-05 Entitlement	14.218	* 739,152
Community Development Block Grants 05-06 Entitlement	14.218	* 2,569,521
Community Development Block Grants 06-07 Entitlement	14.218	* 462,799
Emergency Shelter Grant Program (ESG) 05-06	14.231	131,607
Emergency Shelter Grant Program (ESG) 06-07	14.231	6,540
HOME Investment Partnership Program 00-01	14.239	199,500
HOME Investment Partnership Program 02-03	14.239	149,064
HOME Investment Partnership Program 03-04	14.239	616,096
HOME Investment Partnership Program 04-05	14.239	146,020
HOME Investment Partnership Program 05-06	14.239	117,177
HOME Investment Partnership Program 06-07	14.239	88,966
Total U.S. Department of Housing and Urban Development		5,640,740



# County of Oakland, Michigan

## Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Justice:		
Direct programs:		
BJA Congressionally Mandated Awards - RIDP Boot Camp	16.580	\$ 6,450
Local Law Enforcement Block Grant 03-05	16.592	353
Local Law Enforcement Block Grant 04-06	16.592	16,454
Bulletproof Vest Partnership Program	16.607	37,932
Public Safety Partnership and Community Policing Grant - COPS More	16.710	701,824
Clemis Integrated Biometric Identification System Grant - 04	16.710	369,731
Clemis Integrated Biometric Identification System Grant - 05	16.710	46,630
Justice Assistance Grant FY 05-08	16.738	116,529
Total direct programs		1,295,903
Passed through the State Department of Community Health:		
Juvenile Accountability Incentive Block Grants 05-06 Grant Year	16.523	170,131
Prosecuting Attorney Crime Victim Assistance	16.575	80,438
Byrne Formula Drug Control Policy Grants:		
Community Corrections in Step	16.738	79,913
Sheriff's Narcotics Team	16.738	347,495
Jail Alliance with Support for Inmates with Co-occurring Disorders Grant	16.738	162,628
Family Focused Juvenile Drug Court Byrne Grant	16.579	99,189
52/1 Novi District Court Byrne Grant	16.579	28,530
Circuit Court Adult Byrne Grant	16.579	91,664
Total passed through the State Department of Community Health		1,059,988
Passed through the State Family Independence Agency - Juvenile Justice and Delinquency Prevention Act (BJJ)	16.540	117,858
Total U.S. Department of Justice		2,473,749

# County of Oakland, Michigan

## Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Labor - Passed through Michigan Department of Labor and Economic Growth:		
SWA Displaced Homemaker PY-05	17.260 (2) *	\$ 17,214
SWA Displaced Homemaker PY-06	17.260 (2) *	5,531
Employment Services FY-05	17.207 (1) *	1,556,417
Employment Services FY-06	17.207 (1) *	425,498
Re-employment Services FY-05	17.207 (1) *	106,580
Trade Adjustment Assistance/Trade 2 FY-05/06	17.245	462,927
Workforce Investment Act Administration PY-05	17.260 (2) *	582,219
Workforce Investment Act Administration PY-06	17.260 (2) *	246,252
Workforce Investment Act SWA Capacity Building FY-06	17.260 (2) *	23,520
Workforce Investment Act Adult FY-05	17.258 (2) *	1,873,949
Workforce Investment Act Adult FY-06	17.258 (2) *	563,667
Workforce Investment Act Youth FY-05	17.259 (2) *	1,114,537
Workforce Investment Act Youth FY-06	17.259 (2) *	729,940
Workforce Investment Act-44 Read Act FY 05	N/A (2) *	32,365
Workforce Investment Act-44 Read Act FY 06	N/A (2) *	63,546
Workforce Investment Act Dislocated Worker FY-05	17.260 (2) *	2,511,284
Workforce Investment Act Dislocated Worker FY-06	17.260 (2) *	742,489
Workforce Investment Act Incumbent Worker (SWA) FY-05	17.260 (2) *	405,259
Workforce Investment Act Incumbent Worker (SWA) FY-06	17.260 (2) *	92,356
Incentive Inc. WKR (SWA) PY-05	17.260 (2) *	61,978
Workforce Investment Act DW National Res. 02 PY-05	17.260 (2) *	2,898
WIA One Stop (SWA) PY-05	17.260 (2) *	526,774
WIA One Stop (SWA) PY-06	17.260 (2) *	58,473
Total U.S. Department of Labor - Passed through Michigan Department of Labor and Economic Growth		12,205,673

(1) Denotes the Employment Service Cluster

(2) Denotes the Workforce Investment Act Cluster

\* Denotes a major program

# County of Oakland, Michigan

## Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Transportation - Passed through Michigan State Police Office of Highway Safety Planning - Challenge Award OHSP Grant	20.600	\$ 5,000
National Foundation on the Arts and the Humanities, National Endowment for the Arts Passed through Michigan Council for the Arts and Culture Affairs, Michigan Dept. of History, Arts, and Libraries - Art, Culture, and Film - MCACA Regranting Program	45.025	1,400
U.S. Environmental Protection Agency:		
Direct Programs - Brownsfield Rev Loan Fund Grant #1	66.611	726,562
Direct Program - Brownfield Assess #2	66.818	48,297
Passed through Michigan Department of Environmental Quality - EAD:		
State Revolving Fund - George W Kuhn Drainage Dist Segment 2	66.458	73,487
State Revolving Fund - George W Kuhn Drainage Dist Segment 3	66.458	376,560
State Revolving Fund - George W Kuhn Drainage Dist Segment 4	66.458	391,190
EPA Grant - Operator Certification	66.471	47,000
EPA Grant - Arsenic Rule Implementation	66.468	28,675
Total passed through Michigan Department of Environmental Quality - EAD		916,912
Passed through Wayne County - Rouge Program Office Environment Protection Agency:		
Rouge-Oakland Public ED 2 Admin (T17)	66.202	46,568
Jacobs Drain-Admin	66.202	199,543
EFSDS III- Walnut LK Pump Station Recon	66.202	280,336
EFSDS III- Walnut LK Pump Station Recon Phase II	66.202	432,568
EFSDS III- Force Main & Regulator Const	66.202	88,253
EFSDS III- Force Main & Regulator Const Phase II	66.202	91,457
Jamian Drain - Admin	66.202	187,260
Upper Rouge River STR Bank T25 ( RVIB-22)	66.202	18,150
Rouge Green Corridor Identity	66.463	34,628
Total passed through Wayne County		1,378,763
Passed through Great lakes Program - Clinton River Modeling	66.469	59,177
Total Environmental Protection Agency		3,129,711

\* Denotes a major program

# County of Oakland, Michigan

## Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Health and Human Services:		
Direct programs:		
TCE Culturally Sensitive Substance Abuse Treatment Grant	93.243	\$ 446,630
Social Security Incentive Payment	96.008	118,400
Passed through State of Michigan Dept of Labor and Economic Growth:		
Work First Employment Related Services FY-06	93.558	* 223,628
Work First FY-06	93.558	* 3,496,244
Total Passed through State of Michigan Dept. of Labor and Economic Growth		3,719,872
Passed through State of Michigan Family Independence Agency:		
F.O.C. Child Support Enforcement	93.563	* 4,852,404
F.O.C. Federal Incentives Payments	93.563	* 1,511,273
Pros. Co-up Reimbursement	93.563	* 866,828
Child Support for Access and Visitation Programs	93.597	10,879
Total Passed through State Family Independence Agency		7,241,384
Passed through State of Michigan Department of Community Health:		
Tuberculosis Outreach	93.116	49,724
Immunization VFC Visits	93.268	* 12,650
Immunization Action Plan	93.268	* 510,906
Immunization Vaccine	93.268	* 3,971,173
Bioterrorism	93.283	1,292,947
MI Child	93.767	13,069
MDPH-OSAS Grant Medicaid Title XIX	93.778	110,037
AIDS Counseling and Testing Program	93.940	497,900
MDPH-OSAS Grant CA Admin	93.959	* 143,963
OSAS Grant Women Specialty	93.959	* 75,369
MDPH-OSAS Grant Treatment	93.959	* 2,602,953
MDPH-OSAS Grant Prevention	93.959	* 771,149
MCH Block - CHSCS Outreach/Advocacy	93.994	77,981
MCH Block - CHSCS Outreach/Advocacy	93.778	89,359
MCH Block - Maternal Infant Support Services	93.994	334,239
MCH Block - Field Nursing	93.778	51,537
Children's Village Screening Project	93.977	68,595
OSAS ABW Grant	93.767	91,169
Health Nurse Family Partnership	93.778	162,077
Health Child Lead Service Delivery	93.778	21,368
STD Control VD Reimbursement	93.977	52,950
STD Control VD Reimbursement	93.991	18,166
Infant Mortality Coalition Support Grant	93.778	55,440
Total passed through State of Michigan Department of Community Health		11,074,721
Total U.S. Department of Health and Human Services		22,601,007

\* Denotes a major program

# County of Oakland, Michigan

## Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Homeland Security:		
Passed through State of Michigan Department of State Police - Emergency Management Division:		
Emergency Management Planning Grant	97.042	\$ 46,472
State Homeland Security Program/LETPP PY 04-05	97.067	* 1,524,432
Community Emergency Response Team	97.053	* 4,270
Total passed through State of Michigan Department of State Police - Emergency Management Division		1,575,174
Passed through State of Michigan Department of Homeland Security - FEMA-CTP Digital Flood Insurance Rate Map	97.045	1,430
Passed through State of Michigan Department of Natural Resources - Marine Safety Program	97.012	30,100
Total U.S. Department of Homeland Security		1,606,704
Total federal awards		<u>\$ 50,037,431</u>

\* Denotes a major program

# **County of Oakland, Michigan**

---

## **Notes to Schedule of Expenditures of Federal Awards Year Ended September 30, 2006**

### **Note 1 - Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Oakland, Michigan and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

### **Note 2 - Subrecipient Awards**

Of the federal expenditures presented in the schedule, federal awards were provided to subrecipients from the Community Development Block Grant Program - Entitlement Grants for \$4,139,770.

# County of Oakland, Michigan

## Schedule of Findings and Questioned Costs Year Ended September 30, 2006

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? ☐ Yes ☒ No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
14.218	Community Development Block Grant - Entitlement Grants
17.207	Employment Service Cluster
17.260	Workforce Investment Act Cluster
17.258	Workforce Investment Act Cluster
17.259	Workforce Investment Act Cluster - Youth
93.563	Friend of the Court
93.558	Workfirst
93.268	Immunization Vaccines
93.959	MDPH-OSAS
97.067	04/05 State Homeland Security Program/LETPP
97.053	Community Emergency Response Team

Dollar threshold used to distinguish between type A and type B programs: \$1,501,123

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

# **County of Oakland, Michigan**

---

## **Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2006**

### **Section II - Financial Statement Audit Findings**

None

### **Section III - Federal Program Audit Findings**

None



**Oakland County Health Division (Schedule A)**  
**SUBSTANCE ABUSE PREVENTION & TREATMENT**  
Schedule of Budgeted, Reported, and Audited Amounts  
For the Year Ended September 30, 2006

SCHEDULE A

<b>Fund Source</b>	<b>Budgeted (FINAL)</b>	<b>Reported (FINAL RER)</b>	<b>Audited Expenditures</b>	<b>Variance (Audited-Reported)</b>	<b>Local Match Funds</b>
<b>A State Agreement</b>					
1 Community Grant	\$4,748,798	\$4,721,368	\$4,721,368	0	
2 SDA	176,391	176,391	176,391	0	
3 SIG	0	0	0	0	
4 Methamphetamine	0	0	0	0	
<b>A Subtotal</b>	<b>\$4,925,189</b>	<b>\$4,897,759</b>	<b>\$4,897,759</b>	<b>0</b>	
<b>B Medicaid</b>					
1 Current Year PEPM (Federal & State)	\$1,775,000	\$1,860,850	\$1,860,850	0	
2 Reinvestment Savings	0	0	0	0	
<b>B Subtotal</b>	<b>\$1,775,000</b>	<b>\$1,860,850</b>	<b>\$1,860,850</b>	<b>0</b>	
<b>C Adult Benefit Waiver (ABW)</b>					
1 Current Year PEPM (federal share only)	\$91,169	\$91,169	\$91,169	0	
<b>C Subtotal</b>	<b>\$91,169</b>	<b>\$91,169</b>	<b>\$91,169</b>	<b>0</b>	
<b>D MI CHILD</b>					
1 Current Year PEPM	\$15,000	\$13,069	\$13,069	0	
2 savings	0	0	0	0	
<b>D Subtotal</b>	<b>\$15,000</b>	<b>\$13,069</b>	<b>\$13,069</b>	<b>0</b>	
<b>E Local</b>					
1 Current Year PA2	\$1,562,264	\$1,562,264	\$1,562,264	0	\$1,562,264
2 PA2 Fund Balance	0	0	0	0	0
3 Other Local (R325.4152 excluding subsection (1)(b))	\$791,795	\$983,278	\$983,278	0	983,278
<b>E Subtotal</b>	<b>\$2,354,059</b>	<b>\$2,545,542</b>	<b>\$2,545,542</b>	<b>0</b>	
<b>F Fees &amp; Collections- Subtotal (R325.4151 (1)(d))</b>	<b>210,994</b>	<b>227,973</b>	<b>227,973</b>	<b>0</b>	<b>227,973</b>
<b>G Other Contracts &amp; Sources (Subtotal)</b>	<b>500,000</b>	<b>429,130</b>	<b>429,130</b>	<b>0</b>	
<b>Grand Total of Subtotals A-G</b>	<b>\$9,871,411</b>	<b>\$10,065,492</b>	<b>\$10,065,492</b>	<b>0</b>	
<b>Amount Billable to MDCH (Section A audited subtotal)</b>			<b>\$4,897,759</b>		
<b>Total MDCH Payments</b>			<b>4,925,189</b>		
<b>(Overpayment)/Underpayment</b>			<b>(\$27,430)</b>		
<b>Local Match Funds Total</b>					<b>\$2,773,515</b>
<b>Local Match Requirement [(Grand Total of Audited Expenditures-B-C-D-G) * 10%]</b>					<b>767,127</b>
<b>Local Match (Shortfall)/Excess</b>					<b>\$2,006,388</b>

**OaklandCounty Health Division (Schedule B)**  
**SUBSTANCE ABUSE PREVENTION & TREATMENT**  
**Schedule of Expenditures and Funding Sources by Program**  
**Year Ended September 30, 2006**

Program	Budgeted (FINAL)	Reported (FINAL RER)	Audited Expenditures				Audited Funding Sources								Variance (Audited-Reported)	Questioned Cost (Expenditures - Funding)
			Gross Amount	Less Medicaid	Less Fees	Net Amount	State Agreement	SDA	PA2	Other Local	Other Sources	ABW	MI CHILD	Total Funding		
Administration	\$704,917	\$741,639	\$741,639	\$194,445	\$4,750	\$542,444	\$319,917	\$0	\$0	\$222,527	\$0	\$0	\$0	\$542,444	\$0	\$0
Prevention *	1,666,028	1,625,058	1,625,058	0	0	1,625,058	955,589	0	129,162	400,387	139,920	0	0	1,625,058	0	0
Treatment	6,990,578	7,158,847	7,158,847	1,666,405	222,122	5,270,320	3,028,259	176,391	1,433,102	360,364	289,210	0	13,069	5,300,395	0	(30,075)
Women's Services	95,111	95,302	95,302	0	1,091	94,211	94,211	0	0	0	0	0	0	94,211	0	0
HIV/EIP Training	239,498	239,399	239,399	0	10	239,389	239,389	0	0	0	0	0	0	239,389	0	0
ABW	175,279	175,172	175,172	0	0	175,172	84,003	0	0	0	0	91,169	0	175,172	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Totals</b>	<b>\$9,871,411</b>	<b>\$10,035,417</b>	<b>\$10,035,417</b>	<b>\$1,860,850</b>	<b>\$227,973</b>	<b>\$7,946,594</b>	<b>\$4,721,368</b>	<b>\$176,391</b>	<b>\$1,562,264</b>	<b>\$983,278</b>	<b>\$429,130</b>	<b>\$91,169</b>	<b>\$13,069</b>	<b>\$7,976,669</b>	<b>\$0</b>	<b>(\$30,075)</b>
							<b>\$4,897,759</b>									

**Reconciliation of PA2 Funds:**

Beginning Balance	\$0
Current Year PA2	1,562,264
Expenditures	<u>(1,562,264)</u>
Ending Balance	<u>0</u>

**Reconciliation of Medicaid Managed Care (PEPM) Funds:**

Medicaid (PEPM) Payments Received	\$1,775,000
Medicaid Savings Carried Over	
Medicaid (PEPM) Expenditures	(1,860,850)
Medicaid Savings Carryforward	
Returned to PIHP	<u>(85,850)</u>

**Note:**

\*Questioned Costs of \$399.00 for FY04/05 have been recovered from AA Quality a Prevention Provider.